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MARY L. HEEN

Welfare Reform, the Child Care Dilemma, and the Tax Code

*Family Values, the Wage Labor
Market, and the Race- and
Class-Based Double Standard*

Although federal work requirements have been imposed on welfare recipients for nearly thirty years, recent welfare reform proposals emphasize more stringent time limits on benefits without work and impose such requirements on mothers with younger children.¹ The shift in the welfare paradigm toward mandatory wage work for mothers with young children has not been accompanied, however, by universal child care. Historically, federal welfare and labor policies have impeded women's access to the wage labor market through the lack of affordable child care.² Tax policies have contributed to the problem.³ Efforts to improve women's access to the wage labor market have clashed with policies aimed at reinforcing traditional family values, and with race- and class-based double standards in the treatment of child care by both the income tax and the income transfer (welfare) systems.

In requiring wage work of mothers with young children, policymakers assume that in-home care welfare mothers provide their own children does not constitute work at least equivalent in value to the wage work available to welfare recipients (including child care they may provide to other people's children);⁴ alternatively, they assume that the wage work required of welfare recipients will produce long-term bene-

fits greater than the intervening cost of providing (or not providing) substitute child care for their children.⁵ At best those assumptions evidence an underestimation of the cost of quality substitute child care. At worst they reveal an entrenched race- or class-based devaluation of the care provided by welfare recipients to their children. Without the provision of adequate substitute child care, the work requirements represent an attempt to shift welfare mothers into poorly paid service positions while tacitly expecting that their child care responsibilities will be met by friends and relatives, including the aunts, siblings, and grandmothers of the children now receiving welfare. In any event the largely unstated assumptions suggest disturbing race, gender, and class stereotyping at work, along with a return to certain preentitlement era approaches to poor relief.⁶

Tax policies have historically evidenced a tension between reinforcing traditional family values and improving the access of women to the wage labor market. Congress has articulated various reasons for the tax allowance for work-related child care; it has analogized work-related child care to other business-related costs of producing income and at the same time has treated it as a hardship allowance for families disrupted by the death or disability of the primary breadwinner (usually the husband and father) or the death or disability of the primary caregiver (usually the wife and mother). In the early 1970s Congress linked the child care deduction to welfare-related work programs and expanded the deduction to encourage the employment of welfare recipients in household service positions.⁷ Policymakers also have periodically addressed child care issues by providing additional or alternative tax allowances for families with children through increased exemption amounts for dependents or by advocating refundable or nonrefundable per child tax credits.⁸ These tax adjustments are sometimes described as promoting traditional family values because they do not tie eligibility for the tax allowance to the parents' work outside of the home. Child tax credit proposals directed at the middle class are now receiving renewed political support.⁹

The juxtaposition of current welfare and tax policies suggests an apparent race-and class-based double standard. On the one hand tax policies favor the in-home provision of child care and household services by mothers in certain "traditional" two-parent households and facilitate the employment of child care providers if the single parent or